

Panaji, 25th June, 2008 (Ashada 5, 1930)

SERIES I No. 12

OFFICIAL GOVERNMENT OF GOA GAZETTE



EXTRAORDINARY No. 3

GOVERNMENT OF GOA

Department of Finance

Budget Division

Notification

1-27-92-Fin (Bud)

The Goa Delegation of Financial Powers Rules, 2008

In exercise of the powers conferred by clause (3) of article 166 of the Constitution of India, the Governor of Goa, hereby makes the following rules, namely:—

1. *Short title and commencement.*— (1) These rules may be called the Goa Delegation of Financial Powers rules, 2008.

(2) They shall come into force from the date of their publication in the Official Gazette.

2. *Definitions.*— In these rules, unless the context otherwise requires;

(a) "Appropriation" means the assignment to meet specified expenditure of funds included in a primary unit of appropriation;

(b) "Contingent expenditure" means all incidental and other expenditure including expenditure on stores which is incurred for the management of an office, for the working of a technical establishment such as laboratory, workshop, industrial installation, store depot,

office expenses and the like but does not include any expenditure which has been specifically classified as falling under some other Head of expenditure such as "machinery and equipment", "works", "tools and plant";

(c) "Controlling Officer" means an officer entrusted by the Government with responsibility of controlling the incurring of expenditure and/or the collection of revenue. The term shall include Head of Department and also Secretary;

(d) "Finance Department" means the Finance Department of the Government;

(e) "Government" means the Government of Goa;

(f) "Governor" means the Governor of Goa;

(g) "Head of Department" in relation to an office or offices under its administrative control, means an authority specified in Annexure II to these rules and includes such other authority or person in charge of an identifiable organization, as the Government may, by order, specify, as a Head of Department;

Note:— No authority employed in honorary capacity shall be designated as Head of Department for the purpose of these rules.

(h) "Head of Office" means a Gazetted Officer declared as such under rule 13 of these rules;

(i) "Legislative Assembly" means the Legislative Assembly of the State of Goa;

(j) "Non-recurring expenditure" means expenditure other than recurring expenditure;

(k) "Primary Unit of Appropriation" means a primary unit of Appropriation, as referred to in rule 7 of these rules;

(l) "Re-appropriation" means transfer of funds from one primary unit of Appropriation to another such unit;

(m) "Recurring expenditure" means expenditure which is incurred at periodical intervals;

(n) "Secretariat Administrative Department" means any of the Departments specified in the Schedule to the Business of the Government of Goa (Allocation) Rules, 1987;

(o) "Secretary" means a Secretary to the Government in charge of a Secretariat Department and includes the Chief Secretary, Development Commissioner, Special Secretaries holding independent charge and Secretary to Governor who shall also be a Secretary to the Government holding independent charge in so far as financial matters of Raj Bhavan are concerned; and Secretary to Legislature Secretariat of the State of Goa;

(p) "Public Works" means civil works and irrigation, navigation, embankment and drainage works and includes works related to the Electricity Department;

(q) "Subordinate authority" means a Department of the Government or any authority subordinate to the Governor.

3. General limitations on power to sanction expenditure.—(1) No expenditure shall be incurred from the public revenues except on legitimate objects of public expenditure.

(2) Expenditure or advances of public money may be sanctioned by a subordinate authority only in those cases in which it is authorized to do so by—

(a) the provisions of any law for the time being in force;

(b) these or any other rules issued, by or with the approval of the Governor; or

(c) any general or special order of the Governor.

(3) Nothing contained in sub-rule (2) shall empower any subordinate authority to sanction

any expenditure which involves the introduction of a new principle or practice likely to lead to increased expenditure in future unless the said expenditure has been subjected to scrutiny and agreed to by the Finance Department.

(4) A subordinate authority shall exercise the power to sanction expenditure subject to any general or special order, direction or stipulation which the authority delegating or re-delegating such power may issue or specify from time to time.

(5) Instructions issued by general or specific order of the Government, regarding any object of expenditure shall be adhered to.

(6) Economy instructions issued by the Government from time to time shall, where they restrict powers delegated herein, be deemed to modify such powers accordingly and such restrictions shall continue to be in force until withdrawn specifically or by general order of the Government.

(7) Canons of financial propriety as laid down in the General Financial Rules shall always be kept in view.

4. Residuary financial powers.— All financial powers, not specifically delegated to any authority by these rules, shall vest in the Finance Department.

5. Effect of sanction.— Subject to the observance of terms of sanction order and unless funds are made available in the Annual Budget by valid appropriation or re-appropriation or by advance from the contingency fund, as the case may be, no expenditure, both of recurring and non-recurring nature, shall be incurred against such sanctions.

6. Provision of funds by Legislative Assembly.— Only after the Demands are voted by the Legislative Assembly and the necessary Appropriation Bill passed by it and subsequently assented to by the Governor, the amounts so authorized shall become available to the authorities concerned for appropriation or re-appropriation to meet sanctioned expenditure. Lumpsum provisions made in the Budget for Plan or Non-Plan schemes will not be available to the concerned authorities for issue of any sanction under their powers, until full details and justification of the schemes have been furnished to the Finance Department and approved by the later.

The provision made in the Annual Budget for schemes other than those which have been sanctioned and approved by the Finance Department will not be available to the concerned authorities for expenditure, under their delegated powers, without obtaining concurrence of the Finance Department.

7. Primary units of appropriation.— Primary units of appropriation shall be as indicated in Annexure I appended hereto and include any additional units as specified by the Finance Department from time to time.

8. Allotment of funds.— (1) The Finance Department shall place at the disposal of the Controlling Officer, so designated from time to time, funds sanctioned against the respective grant or appropriation.

(2) Subject to any special rules or orders issued by the Government, the whole or part of the provision under a primary unit may in turn be placed by the Controlling Officer at the disposal of their subordinate Heads of Offices/Drawing and Disbursing Officers.

9. Appropriation and re-appropriation general restrictions.— (1) Funds shall not be appropriated or re-appropriated to meet expenditure which has not been sanctioned by an authority competent to sanction it.

(2) Funds provided for charged expenditure shall not be appropriated or re-appropriated to meet voted expenditure and vice-versa.

(3) No re-appropriation shall be made from one grant or appropriation for *charged* expenditure to another grant or appropriation for *charged* expenditure.

(4) Save with the specific approval of the Legislative Assembly or an advance from the Contingency Fund of the Government, funds shall not be appropriated or re-appropriated to meet expenditure on a new service or new instrument of service not contemplated in the Budget as approved by the Legislative Assembly.

(5) Funds shall not be appropriated or re-appropriated to any work which has not received administrative approval or technical sanction, as specified by the Government from time to time.

(6) No re-appropriation shall be made from the savings in Revenue Section to the Capital Section or vice-versa.

(7) No re-appropriation shall be made from the provision made for centage charges including pro-rata transfer of expenditure on percentage basis from other heads.

(8) Re-appropriation below Rs. 10.00 lakhs in all cases, except mentioned under this rule, may be done with the approval of the Administrative Secretary. In such cases, U.O. No. of Administrative Secretary shall be mentioned in the Order. Re-appropriation for Rs. 10.00 lakhs and above shall require prior approval of the Finance Department.

(9) Re-appropriation in the following cases shall require concurrence of the Finance Department:—

(a) From funds provided for new items in the Budget;

(b) From primary unit "Major Works" to any other units;

(c) From and to the provision for Secret Service Expenditure;

(d) For augmenting the provision under primary units "Salaries", "Wages", "Office Expenses" and "Other charges" taken together for the entire Grant or Appropriation;

(e) From funds provided under Plan Heads to Non-Plan Heads, both under Revenue and Capital Sections;

(f) From Capital Outlays to loans or vice-versa;

(g) From and to funds provided under the unit "Suspense";

(h) From provisions allocated under Externally Aided Projects (EAPs) for non-EAP purposes.

(i) From funds provided under minor heads of Tribal Area Sub-Plan and Special Component Plan for Scheduled Castes.

(10) No re-appropriation will be permissible from the head of account in which additional funds have been provided through Revised Estimates/Supplementary Grants/Contingency Fund during

the course of the financial year. While putting up this proposal to the Finance Department for re-appropriation of funds, it should clearly be mentioned that no additionalities have been sought for under the head from which the re-appropriation is proposed.

(11) Departments should provide a list of their priority areas/sectors to the Finance (Budget) Department by the 31st May every year. Funds earmarked for these priority areas/sectors will not be re-appropriated for spending under any other head of account.

(12) At least 50% of the saving under the head "Salaries" should be surrendered if it is not being re-appropriated for payment of salaries under any other minor head within the same major head. Any exceptions to these may be made only with the approval of the Secretary (Finance), depending upon the merit of the case.

10. *Creation of posts.*— (1) Notwithstanding anything contained in these rules, no post of whatsoever nature shall be created without the concurrence of the Finance Department.

(2) Heads of Departments shall be competent to sanction the continuation of temporary posts in so far as Group 'C' and 'D' categories are concerned. Secretary shall be competent to sanction continuation of temporary posts in Group 'A' and 'B' categories, under his administrative control:

Provided that the period for which the post is continued, does not exceed the period for which the post was created initially and that all the circumstances justifying the original sanction continue to exist.

11. *Abolition of posts.*— The authority which is competent to create the post may sanction its abolition.

12. *Powers of subordinate authorities.*— (1) Subject to the provisions of these rules, the Secretariat Administrative Department, Secretaries and Heads of Departments shall, in relation to appropriation and re-appropriation, write off any contingent expenditure, and shall have the powers respectively specified in Annexure IV, V and VI.

(2) The Secretariat Administrative Department, the Legislature Secretariat and the Secretaries may, by general or special order, confer powers, not exceeding those vested in them, upon a Head

of Department or any other subordinate authority in respect of any matter covered by these rules:

Provided that no power under this sub-rule shall be re-delegated in respect of write off of losses and condemnation of vehicles.

[Note:— The Heads of Offices who are delegated enhanced powers of Heads of Departments are listed in Annexure III]

(3) The Head of Department referred to in sub-rules (1) and (2) may, by an Order in writing, authorize an officer in Group 'A' or 'B' category serving under him to exercise to such extent, as may be specified in that Order, all or any of the powers conferred on such Head of Department under sub-rule (1) or sub-rule (2). The Head of Department shall, however, continue to be responsible for the correctness and propriety of the decisions taken by the said Officer/Officers so authorised.

(4) An authority empowered by or under these rules to incur contingent expenditure shall exercise such powers subject to the condition that the provisions of the Store Purchase Rules and all other instructions and orders on the subject, issued from time to time, shall be followed.

(5) Unless otherwise provided by any general or special rules or order, it shall be within the competence of an authority to exercise the financial powers delegated to an authority subordinate to it.

(6) No statutory powers of a post shall be exercised by an authority appointed to perform the current duties of that post, in addition to his own post.

(7) In case the powers are re-delegated to subordinate authorities, a complete review of such re-delegation should be undertaken once in three years.

(8) Powers shall not be delegated under these rules to Officers other than those serving in Group 'A' or 'B' category of posts.

Note:— Copies of orders of delegation of powers issued by the competent authorities should necessarily be sent to the Finance Department.

13. *Head of Office.*— Without prejudice to the provisions of rule 12, the Secretariat Administrative

Department, Secretaries and Heads of Departments shall have power to declare any Gazetted Officer subordinate to them as Head of Office, for the purpose of these rules:

Provided that not more than one Gazetted Officer shall be declared as Head of Office in respect of the same Office or Establishment, unless such Office or Establishment is distinctly separate from one another.

14. Delegation of powers to incur expenditure.— Subject to the observance of the provisions in force for submission of contingent bills for payment, and without prejudice to the provisions of rule 12, a Head of Office may authorize an Officer in Group A' or 'B' category serving under him to incur contingent expenditure on his behalf, subject to such restrictions and limitations as may be laid down by him. The Head of Office shall, however, continue to be responsible for the correctness and propriety of the expenditure incurred by the Officer so authorised.

15. Insurance of Government property.— Government property, both movable or immovable, shall not ordinarily be insured and no subordinate authority shall undertake any liability or incur any expenditure in connection with the insurance of such property without the previous consent of the Secretary to the Government.

In the following cases, expenditure on insurance may be incurred without consent of the Secretary, by the Head of Department:—

(a) on the insurance of the materials and equipments received on loan or as aid from any entity, if according to the terms of contract or agreement entered into with that entity, insurance of such materials and equipments is necessary;

(b) where, for booking of goods, by rail or road, an enhanced risk rate is provided at owners risk, which is in the nature of insurance charges;

(c) on the insurance, not exceeding Rs. 20,000 in each case, of all costly, extremely delicate, highly sensitive, sophisticated equipment of fragile nature purchased from abroad, which are not easily replaceable and for which insurance is considered absolutely necessary.

16. Expenditure on works, schemes or projects.— Without prejudice to the provisions of rule 12 and subject to availability of funds in the Budget, expenditure on all works, schemes and projects shall require prior approval of the Finance Department:

Provided that nothing contained in this rule shall be deemed to affect any financial power in relation to public works exercisable by various Officers under the C. P. W. D. manual as adopted by the Government.

17. Grants and loans.— Without prejudice to the provisions of rule 12 and rule 16, and subject to availability of funds, the Secretariat Administrative Department and Secretaries shall have full powers to sanction grants-in-aid including scholarships and loans:

Provided that—

(a) such grants-in-aid including scholarships or loans, are in accordance with the rules or principles as prespecified with the previous concurrence of the Finance Department; and

(b) the rate of interest on a loan and period of repayment thereof shall be fixed with the previous concurrence of the Finance Department, unless the rate of interest on such loan and the period of repayment thereof are prespecified in any general or special order issued by the Finance Department; and

(c) grants are to be released either on monthly or quarterly basis restricting to 1/12th or 1/4th of the Budget provision. Grants for revenue and capital expenditure purposes are to be released separately. Grants for capital expenditure are to be earmarked for the purpose for which it is being given;

(d) salary grants are allowed only for the posts sanctioned by the Government.

Note 1.— In all sanctions for grants-in-aid, a certificate to the effect that the pattern of assistance governing such grants-in-aid has received the approval of the Finance Department, should be included.

Note 2.— In sanctions relating to loans, a certificate should be inserted to the effect that the same is in accordance with the rules or principles as laid down with the previous concurrence of the Finance Department and that the rate of interest on the loans and the period of repayment thereof have been fixed with the concurrence of the Finance Department.

18. **Contracts.**— Subject to the provisions of these rules and the provisions at present being observed as regards the purchase of stores, etc., for public service and those prescribed by the Government, the authorities listed in Annexure VI shall also have powers to execute contracts in relation to matters connected with their Departments/Offices as specified by the Governor from time to time in terms of provisions of clause (1) of article 299 of the Constitution:

Provided that previous concurrence of the Finance Department shall be obtained in the following cases:—

(a) any purchase or contract the value of which exceeds rupees one crore. If a contract extends, over a period of time, the total value over the entire period of its currency shall be taken as the value for the purpose of applying this limit;

(b) any negotiated or single tender contract exceeding Rs. 20.00 lakhs in value. A limited or open tender which results in only one effective offer shall be treated as a single tender contract for this purpose;

(c) any indent for stores of a proprietary nature, the contract value of which exceeds Rs. 20.00 lakhs.

19. **Trading operations.**— Notwithstanding anything contained in these rules, all proposals:—

(a) for the purchase of commodities not intended for Government consumption, but for sale or issue to the public or any other authority;

(b) for the fixation of prices in respect of direct trading operations of the Government; and

(c) from Government Companies and Undertakings which may be referred to the Government for fixation of prices for their products or stocks,

shall be referred to the Finance Department for concurrence, before approval:

Provided, however, that a proposal under clause (a) or clause (b) may not be referred to the Finance Department for concurrence if the value of the transaction is below Rs. 10.00 lakhs.

Explanation.— In this rule "Government Company" shall have the same meaning as in the Companies Act, 1956 (1 of 1956).

20. **Communication of sanctions to audit.**— Whenever the sanction of the Finance Department is required under these rules, such sanction shall be communicated to the audit/pay and Accounts Officer concerned by the authority competent to issue sanction order, after adding a clause to the sanction order as follows:—

"This order/memorandum issues with the concurrence of the Finance Department vide their O. M./U. O. No. dated"

21. **Endorsement of copies of orders.**— Copies of the orders delegating powers by the competent authorities to their subordinate authorities shall be endorsed to the Directorate of Accounts, Accountant General Goa, Finance Department and other concerned Officers.

22. **Repeal and savings.**— The Goa delegation of Financial Powers Rules, 1997, are hereby repealed:

Provided that such repeal shall not affect anything done, any order issued, any action taken or any powers exercised before coming into force of these Rules 2007, and all sanctions, orders, declarations or other action taken before the commencement of these rules shall continue to be operative and in force even after the commencement of these rules, unless specifically cancelled or revoked by the authority who accorded such sanction or issued such order or took such action:

Provided further that all delegations made to any authority shall also continue to remain in force unless specifically revoked by the competent authority.

23. **Power to relax.**— The Governor may, after being satisfied that it is necessary or expedient so to do, by general or special order, relax all or any of the provisions of these rules in relation to withdrawing, reducing or enhancing the powers delegated, or impose other conditions in addition to those specified in these rules.

By order and in the name of the Governor of Goa.

S. Shanbhogue, Joint Secretary (Budget).

ANNEXURE - I

Primary Unit of Appropriation

(See Rule 7 of GDFPR 1997)

List of standard object heads with the relevant two digit code & Definition

Code	Description	Description/Definition
Object Class 1 (Personnel services and benefits)		
01	Salaries	<i>Salaries:-</i> Will include pay, allowances in all forms of personnel including honoraria and leave encashment except travel expenses (other than leave travel concession). This object classification will also be utilized for recording expenditure on emoluments and allowances of heads of States and other high dignitaries including sumptuary allowance.
02	Wages	<i>Wages:-</i> Will include wages of labourers and of staff at present paid out of contingencies.
03	Overtime allowance	<i>Overtime allowance:-</i> Is the amount paid to a Non-Gazetted Government servant for performing official duties beyond office hours in addition to his working hours.
04	Pensionary charges	<i>Pensionary charges:-</i> Will include donations to service funds and contributory provident funds in addition to payments of pensions and gratuity in all forms to Government servants, Members of Parliament, freedom fighters, etc. This will, however, not include social security expenditure such as old age pension etc.
05	Rewards	<i>Rewards:-</i> Will include amount paid to Government servants only as per schemes, if any, operative in Ministries/Departments.
Object Class 2 (Administrative expenses)		
11	Domestic travel expenses	<i>Domestic travel expenses:-</i> Will cover all expenses on account of travel on duty in India including conveyance and fixed travelling allowances but excluding leave travel concessions which would be part of salaries. This will also include T.A./D.A. to non-official members on account of travel in India.
12	Foreign travel expenses	<i>Foreign travel expenses:-</i> Will cover all expenses on account of travel on duty outside India including deputation of Scientists abroad. This will also include the expenditure on T.A./D.A. to non-official members going on tour abroad.
13	Office expenses	<i>Office expenses:-</i> Will include all contingent expenses for running an office such as furniture, postage, purchase & maintenance of office machines and equipments, liveries, hot and cold weather charges (excluding wages of staff paid from contingencies), telephones, electricity and water charges, stationery, printing of forms, purchase and maintenance of staff cars and other vehicles for office use as distinct from vehicles for functional purposes like ambulance, vans, etc. This will also include POL expenses on vehicles for office use.
14	Rent, rates, taxes	<i>Rent, rates, taxes:-</i> Will include payment of rent for hired buildings, municipal rates and taxes, etc. It will also include lease charges for land.
15	Royalty	
16	Publications	<i>Publications:-</i> Will include expenditure on printing of office codes, manuals and other documents whether priced or unpriced but will exclude expenditure on printing of publicity material. This will also include discount to agents on sale of publications, etc.
20	Other administrative expenses	<i>Other administrative expenses:-</i> Will include expenditure on Departmental canteen hospitality/entertainment expenses, gifts and expenditure on conducted tours, expenditure on conferences/seminars/workshops, etc., and expenditure on other training programmes.

Object Class 3 (Contractual services and supplies)

- | | | |
|----|----------------------------|---|
| 21 | Supplies & materials | <i>Supplies & materials:-</i> Will include expenditure on materials and supplies, stores and equipments, etc. |
| 22 | Arms and ammunition | <i>Arms and ammunition:-</i> Will include expenditure on arms and ammunition of Police and other Paramilitary Establishments. |
| 23 | Cost of ration | <i>Cost of ration:-</i> Will include expenditure on ration of Police and other Paramilitary Establishments. |
| 24 | POL | <i>POL:-</i> Will include expenditure on POL of Police and other paramilitary vehicles. It will also include expenditure on POL of transport vehicles used for field activities, but will exclude those used for running an office. |
| 25 | Clothing and tentage | <i>Clothing and tentage:-</i> Will include expenditure on clothing and tentage of Police and Paramilitary Establishments. |
| 26 | Advertising and Publicity | <i>Advertising and Publicity:-</i> Will include commission to agents for sale and printing of publicity material. This would also include expenditure on exhibitions, fairs. |
| 27 | Minor works | <i>Minor works:-</i> Will also record expenditure on repairs and maintenance of works, machinery and equipment. |
| 28 | Professional services | <i>Professional services:-</i> Will include charges for legal services, consultancy fees, fees to staff artists, remuneration to the examiners, invigilators, etc. for conducting examinations, remuneration to casual artistes, by the All India Radio, Doordarshan and all other types of remunerations. It will also include payments for services rendered, supplies made by other departments such as Railways, Police, etc., a distinction being made in respect of supplies made, services rendered for running of an office in which case the expenditure will be recorded under office expenses. |
| 30 | Other contractual services | <i>Other contractual services:-</i> Will include expenditure on service or commitment charges and national value of gifts received, etc. |

Object Class 4 (Grants, etc.)

- | | | |
|----|---------------------|---|
| 31 | Grants-in-aid | |
| 32 | Contributions | <i>Contributions:-</i> This will also include expenditure on membership of international bodies |
| 33 | Subsidies | |
| 34 | Scholarship/Stipend | |

Object Class 5 (Other expenditure)

- | | | |
|----|----------------------------|---|
| 41 | Secret service expenditure | |
| 42 | Lumpsum provision | <i>Lumpsum provision:-</i> Will include expenditure in respect of schemes/sub-schemes/organizations where the provision does not exceed Rs. 10 lakhs. In all other cases break-up by other objects of expenditure must be given. |
| 43 | Suspense | |
| 44 | Exchange variation | <i>Exchange variation:-</i> The difference in the rate of exchange at the time of receipt of loan/advances from foreign sources and repayment thereof shall be debited under this object head under the concerned service expenditure head. |
| 45 | Interest | <i>Interest:-</i> Will include interest on capital and discount on loans. |

46 Share of taxes/duties

50 Other charges

Other charges:- Will include payment out of discretionary grants, other discounts, customs duty compensation, awards and prizes, etc. Any other expenditure which cannot be classified under any of these specified object heads will be debited to this head.

Object Class 6 (Acquisition of capital assets and other capital expenditure)

51 Motor vehicles

Motor vehicles:- Include purchase and maintenance of transport vehicles used for functional activities (e. g. ambulance, vans) which are distinct from those used for running an office.

52 Machinery and equipment

Machinery and equipment:- Will include machinery equipment, apparatus, etc., other than those required for the running of an office and special tools and plants acquired for specific works.

53 Major works

Major works:- Will be classified with reference to financial limits as per classification of major works in CPW A Code. This will also include cost of acquisition of land and structures.

54 Investments

55 Loans and advances

Loans and advances:- Will include all loans and advances granted to other Governments, Public Sectors Enterprises, Undertakings and other Government Bodies, etc., but will exclude repayments of borrowings.

56 Repayment of borrowings

60 Other capital expenditure

Object Class 7 (Accounting adjustments)

61 Depreciation

62 Reserves

63 Inter-accounts transfer

Inter-accounts transfer:- Will include transfer to and from reserve fund, etc., write back from capital to revenues.

64 Write-off/losses

Write-off/losses:- Will include write-off of irrecoverable loans losses will include trading losses.

70 Deduct recoveries

ANNEXURE - II

[See rule 2 (g)]

List of the Heads of Departments

1. Chief Electrical Engineer.
2. Principal Chief Engineer, Public Works Department.
3. Chief Engineer, Water Resources Department.
4. Chief Town Planner.
5. Chief Conservator of Forests.
6. Chief Electoral Officer.
7. Chief Inspector of Factories and Boilers.
8. Collector of Goa (North).
9. Collector of Goa (South).

10. Captain of Ports.
11. Commissioner of Excise.
12. Commissioner of Commercial Taxes.
13. Commissioner of Labour.
14. President, Administrative Tribunal.
15. Director of Accounts.
16. Director of Education.
17. Dean, Goa Medical College.
18. Dean, Goa Dental College.
19. Director of Health Services.
20. Director of Institute of Psychiatry and Human Behaviour.
21. Director of Planning, Statistics and Evaluation.
22. Director of Industries, Trade and Commerce.
23. Director of Sports and Youth Affairs.
24. Director of Archives and Archaeology.
25. Director of Agriculture.
26. Director of Animal Husbandry and Veterinary Services.
27. Director of Fisheries.
28. Director of Information and Publicity.
29. Director of Printing and Stationery.
30. Director of Transport.
31. Director of Tourism.
32. Director of Civil Supplies and Consumer Affairs.
33. Director of Municipal Administration.
34. Director of Social Welfare.
35. Director of Fire and Emergency Services.
36. Director of Technical Education.
37. Director of Food and Drugs Administration.
38. District and Sessions Judge, North Goa.
39. District and Sessions Judge, South Goa.
40. Director of Settlement and Land Records.
41. Director of Panchayats.
42. Director, Science, Technology and Environment.
43. Director of Small Savings and Lotteries.
44. Director of Art and Culture.
45. Director of Women and Child Development.
46. Director of Vigilance.
47. Director General of Police.
48. Inspector General of Prisons.
49. Joint Secretary/Director of Higher Education.
50. Principal, Government Polytechnic, Panaji.
51. Principal, Goa College of Pharmacy.
52. Principal, Goa Engineering College.
53. Resident Commissioner, Goa Sadan, New Delhi.
54. Registrar of Co-operative Societies.
55. Secretary to Governor.
56. Secretary (Legislature).
57. Secretary, Goa Public Service Commission.
58. State Director of Craftsmen and Training.
59. Director of Prosecution.
60. Director of Employment.
61. President, Consumer Disputes Redressal Commission (Goa State Commission).
62. Joint Secretary (Training).
63. Director of Museums.
64. Director of Information Technology.
65. Director of Official Language.
66. Director of Mines.
67. Principal, Goa College of Architecture.
68. Principal, Government Polytechnic, Bicholim.
69. Principal, Government Polytechnic, Curchorem.
70. Secretary, State Election Commission.

ANNEXURE - III

[See note below sub-rule (2) of rule 12]

List of the Heads of Offices authorized to exercise powers of Head of Departments as indicated in
Part I and Part II of Annexure – VI

1. Custodian of Evacuee Property.
2. Executive Engineers of Public Works/Water Resources/Power Departments.
3. Principal, Goa College of Art.
4. Principal, Goa College of Architecture.
5. Principal, Goa Polytechnic, Bicholim.
6. Superintending Engineers and Superintending Surveyors of Works of Public Works/Water Resources/Power Departments.
7. Chief Architect (P.W.D.).
8. Under Secretary (G.A.).
9. Joint Director of Accounts, South-Goa-Margao.
10. Under Secretary (Home).
11. Under Secretary (Revenue).
12. Secretary, Department of Sainik Welfare (Rajya Sainik Board).
13. Secretary, Goa State Information Commission.
14. Registrar, High Court of Bombay at Goa.

ANNEXURE - IV

Powers of Appropriation and Re-appropriation (See rule 12)

Authority	Extent of power	
	Appropriation	Re-appropriation
Secretariat Administrative Department and Legislature Secretariat	Full powers subject to rule 9	Full powers subject to rule 9
Secretary	Full powers subject to rule 9	Full powers subject to rule 9
Head of Department	Full powers subject to rule 9	Full powers subject to rule 9

Note:- All the Departments under single file system have to route their proposals through the concerned Secretary to the Government and all other Departments have to route their proposals through Secretariat Administrative Department.

ANNEXURE - V

Powers to write off losses

(See rule 12)

Nature of loss	Authority	Monetary limit upto which the loss may be written off in each case
(1)	(2)	(3)
(i) Powers to write off losses of stores or public money including losses of revenue and irrecoverable loans and advances.	Head of Department Secretary Secretariat Administrative Department.	Upto Rs. 20,000/- Upto Rs. 50,000/- Upto Rs. 1,00,000/-
(ii) Disposal of obsolete surplus or unserviceable stores.	-- d o --	-- d o --
(iii) Condemnation of motor vehicles or motor cycles.	Secretary, Secretariat Administrative Department	This power may be exercised subject to the following restrictions:- (a) The lives of various types of vehicles in terms of distance run (in Kms.) and length of use (in years), whichever is reached later, are fixed as under:-

Types of vehicles	Kilometers	Years
(1) Heavy commercial vehicles	4,00,000	10
(2) (a) Motor vehicles fitted with engines upto 20 H. P. (R. A. C.)	1,50,000	6 ½
(b) Motor vehicles ambulance (irrespective of H. P)	1,00,000	4
(3) Motor cycles fitted with engines of 3.5 H. P. (R. A. C.)	1,20,000	7
(4) Motor cycles fitted with engines of less than 3.5 H. P. (R. A. C.)	1,20,000	6

(The life of a tractor shall be taken as 10,000 hours or 10 years, whichever is reached later)

(b) A certificate is to be obtained from the competent authority to the effect that the vehicle is not fit for further economical use.

Note:- 1- Condemned vehicles to be disposed off within three months from the date of placing of fresh orders.

Note:- 2- Write off losses of cash in treasuries, whether in the course of remittance or out of treasury balance, are not governed by these rules, but are governed by the Receipt and Payment Rules, 1997, of the State Government/Central Treasury Rules.

Note:- 3- For the purpose of this Annexure, the value of stores shall be "book value".

ANNEXURE - VI

Powers of incurring contingent expenditure

(See rule 12)

Note: In the matter of incurring contingent expenditure, the authorities indicated below shall have powers respectively indicated against each, subject to rule 3:

Authority	Extent of power
(1) Secretariat Administrative Department	: Full powers in respect of matters specified in Part I and Part II of this Annexure.
(2) Secretary	: Full powers in respect of matters specified in Part I and Part II of this Annexure.
(3) Head of Department	: (a) Full powers for items specified in Part I, Section (A) of this Annexure (b) Restricted powers for items specified in Part I, Section (B) of this Annexure. (c) Powers as per Part II-Table-A of this Annexure for all non-specified items.
(4) Heads of Offices delegated with enhanced powers by Government or by the Heads of Departments.	: Powers as for Heads of Departments, except when specifically restricted by the delegating authority in respect of any item or items.
(5) Heads of Offices other than those listed at (4) above.	: Powers as in Part II-Table-A of this Annexure

PART-I

Section- (A) — Items for which full powers stand delegated to the Heads of Departments.

- (1) Charges for electricity, gas, fuel, lubricants and water.
- (2) Conveyance hire and reimbursement of hire charges.
- (3) Diet items, clothing and other related items for Government hospitals, Jails, asylums and such other institutions subject to scales laid down by competent authorities.
- (4) Freight charges, wharfage and demurrage.
- (5) Legal charges including payment of decretal/arbitration award amounts (scale of fees to Advocates, Pleaders, etc., as determined by the Law Department).
- (6) Maintenance and service contracts in respect of machinery and equipments (terms and conditions of contract to be vetted by Law Department).
- (7) Municipal rates and taxes.
- (8) Office consumer items required for working of an establishment including house-keeping objects like linen, detergents, deodorizers, floor mats, flower-pots, etc.
- (9) Office furniture and fixtures (purchase/upkeep/repairs/hire).
- (10) Postage, telegraph and telephone charges (including reimbursement of telephone charges to entitled officers).
- (11) Printing/binding and stationery (through Director of Printing and Stationery or procured from open market with NOC from that Office).
- (12) Purchase of publications, books, journals and periodicals.
- (13) Repairs and renewals of machinery/equipment (where expenditure is not of capital nature).
- (14) [Stores for petty works and those required for working of an establishment including livestock, fish, seeds, plants, feeds, fertilizers, manures, pesticides for approved animal husbandry, agriculture, fisheries and forest schemes, sports material, apparatus, instruments (purchase/upkeep/repairs), and consumables relevant for each Department by excluding items classified under "Machinery and equipment", "Works", "Tools and Plant"]
- (15) Training equipment including teaching aids needed by Training Wings/Institutes.
- (16) Tents and camp equipment/camp furniture (purchase/hire/upkeep/repairs).
- (17) Uniforms and related items to entitled classes of employees.
- (18) Advertising and publicity, tenders, expression of interest, notices, etc. excluding promotional advertisements and publicity on both print and electronic media.
- (19) Printing of text-books and other publications.

Section - (B) — Restricted powers delegated to Heads of Departments:

- (1) Purchase of computers and peripherals upto Rs. 1.00 lakh per annum subject to prior approval of the Director, Directorate of Information Technology and Administrative Secretary.
- (2) Hiring of building with rent upto Rs. 20,000/- per month (Beyond this limit, approval of the Secretary shall be necessary). Non-availability of Government space and reasonableness of rent to be certified by the Public Works Department (P. W. D.), Building Division.
- (3) Maintenance, upkeep, repairs of all types of vehicles upto Rs. 50,000/- per annum in each case.

- (4) Heads of Departments have powers upto Rs. 60,000/- in each case on execution of petty works and special repairs to Government owned buildings, including sanitary fittings, water-supply and electric installations in such buildings and repairs to such installations either departmentally or through P.W.D. The procedure laid down for execution of works in the General Financial Rules shall be followed.
- (5) For repairs and alterations to hired and requisitioned buildings, Heads of Departments have power upto Rs. 60,000/- per annum as non-recurring expenditure and Rs.12,000/- per annum as recurring expenditure. Such expenditure may be incurred only if the landlord refuses to meet the charges himself and when the building is released, the Government should have the right to remove any installation material added to the building. The procedure for execution of works as laid down in the General Financial Rules shall be followed.
- (6) Staff paid from contingencies— Full powers (economy instructions on employment of persons on daily wages/ /MNR to be strictly followed).
- (7) Entertainment expenditure on formal and informal occasions, official meetings, foundation stone laying ceremonies, opening of buildings, offices, provision of shanianas, refreshments, garlands, photographs, shall be subject to the following limit:—

Secretariat Administrative Department.

Full powers

Secretary

Full powers

Head of Department

Rs. 10,000/- in a year (recurring)

Rs. 40,000/- in a year (non-recurring)

- (8) Ceiling on expenditure in respect of refreshment/lunch/dinner shall be as follows:—

Nature of Expenditure***Ceiling limit***

(1) Serving of light
refreshment at formal/
informal meetings

Rs. 20/- per head per meeting

(2) Lunch/Dinner

Rs. 350/- per head

Note:— (i) Prior approval of the Chief Minister is necessary for holding official lunch/dinner

(ii) The number of guests to be entertained per occasion shall be restricted to:

(a) Chief Minister	-	60 persons
(b) Dy. Chief Minister	-	40 persons
(c) Minister & Leader of Opposition	-	30 persons
(d) Speaker	-	60 persons
(e) Dy. Speaker	-	30 persons
(f) Chief Secretary	-	25 persons
(g) Secretary	-	20 persons

Proposals need not be routed through the Protocol Department in case expenditure is proposed to be debited to the concerned Department Budget Head.

Prior approval of the Finance Department shall be required to exceed the above limit.

Section – (C) – Enhanced powers delegated to certain Heads of Offices in special cases.

Heads of Offices listed in Annexure-III shall have powers of Head of Department as specified in Part I and Part II-Table-A of this Annexure

Power of Heads of Offices other than those listed in Annexure-III shall be as per Part II-Table-A of this Annexure

PART II - Table - A — Powers to incur contingent expenditure for items not covered under Part-I

Authority (1)	Extent of power (2)	
	Recurring	Non-recurring
Secretariat Administrative Department	Full powers	Full powers
Secretary	Full powers	Full powers
Head of Department	Rs. 25,000/- in each case	Rs. 1,20,000/- in each case
Head of Office	Rs. 1,000/- in each case	Rs.10,000/- in each case

Note: The following purchases require prior concurrence of the Finance Department.

- (1) Purchase of motor vehicles, motor cycles and motor boat launches.
- (2) Purchase of vehicle for music systems.
- (3) Purchase of air conditioners.